

McDERMOTT WILL & EMERY LLP  
340 Madison Avenue  
New York, New York 10173-1944  
Telephone: (212) 547-5400  
Facsimile: (212) 547-5444  
James M. Sullivan (JS 2189)  
Gary O. Ravert (GR 3091)

*Counsel for The Timken Company, Timken U.S. Corp.,  
Toyotetsu America, Inc. and Toyotetsu Mid America, LLC*

W. Timothy Miller (*pro hac vice*)  
Paige Leigh Ellerman (*pro hac vice*)  
Taft, Stettinius & Hollister LLP  
425 Walnut Street, Suite 1800  
Cincinnati, Ohio 45202  
Telephone: 513.357.9359  
Facsimile: 513.381.0205

*Co-Counsel for Toyotetsu America, Inc. and Toyotetsu Mid America, LLC*

**UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK**

**In re**

**DANA CORPORATION, ET. AL.,**

**Debtors.**

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**THE TIMKEN COMPANY, TIMKEN U.S.  
CORP., TOYOTETSU AMERICA, INC. and  
TOYOTETSU MID AMERICA, LLC,**

**Appellants,**

**v.**

**DANA CORPORATION, ET AL.,**

**Appellees.**

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**: Chapter 11 Bankruptcy Case**

**: Case No. 06-10354 (BRL)**

**: (Jointly Administered)**

**: Appeal No. 07-CV-5659 (PAC)**

**: NOTICE OF WITHDRAWAL OF APPEAL  
: ON BEHALF OF TOYOTETSU AMERICA, INC.  
: AND TOYOTETSU MID AMERICA, LLC**

Toyotetsu America, Inc. and Toyotetsu Mid America, LLC hereby withdraw their appeal of the Memorandum Decision Regarding Reclamation Claims Under Section 546(c) of the BAPCPA entered April 19, 2007 by the Honorable Burton R. Lifland of the United States Bankruptcy Court for the Southern District of New York and Order related thereto entered April 25, 2007.

Dated: New York, New York.  
November 14, 2007

Respectfully submitted,

MCDERMOTT WILL & EMERY LLP

By: /s/ James M. Sullivan

James M. Sullivan (JS-2189)  
Gary O. Ravert (GR-3091)  
340 Madison Avenue  
New York, New York 10173-1922  
Telephone: 212.547.5400  
Facsimile: 212.547.5444

*Counsel for Creditors The Timken Company,  
Timken U.S. Corp., Toyotetsu America, Inc.  
and Toyotetsu Mid America, LLC*

W. Timothy Miller (*pro hac vice*)  
Paige Leigh Ellerman (*pro hac vice*)  
Taft, Stettinius & Hollister LLP  
425 Walnut Street, Suite 1800  
Cincinnati, Ohio 45202  
Telephone: 513.357.9359  
Facsimile: 513.381.0205

*Co-Counsel for Toyotetsu America, Inc., and  
Toyotetsu Mid America, LLC*